IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

WRIT PETITION NO.684 OF 2006

Goenka & Associates Educational Trust
& others. Petitioners

vs.

The Additional Director, Directorate
General of Service Tax & ors. Respondents

Mr.R.D.Dhanuka i/b.Mrs.A.R.Dhanuka for the petitioners.

Mr.R.V.Desai, Senior Advocate with Mr.A.S.Rao for the respondents.

**CORAM : R. M. LODHA &**
**J.P. DEVADHAR,JJ**.

**DATED : 13th March, 2006**

**P.C.**

The learned counsel for the petitioners submits that the first petitioner is not averse to get itself registered with the concerned authority without prejudice to its contention that it is not liable to pay service tax as it does not fall in the category of 'tour operators'.

2. In the light of the submission made by the learned counsel for the petitioners, we are satisfied that diverse issues raised in the writ petition need not be examined by us on merits and that interest of justice shall be subserved by the following order:

(i) The first petitioner shall apply for service tax registration to the concerned authority without prejudice to its contention that it is not amenable to the

category of ‘tour operators’.

(ii) The concerned authority shall provisionally register the first petitioner and decide as to whether it is covered under the category of ‘tour operators’.

(iii) If it is found that the first petitioner is covered under the category of ‘tour operators’ and, therefore, liable to pay service tax, the concerned authority shall adjudicate the liability of the first petitioner for payment of service tax and upon adjudication raise the demand accordingly.

(iv) Until the matter is adjudicated by the concerned authority and demand is raised, if it is held that the first petitioner is covered under the category of ‘tour operators’ and liable to pay service tax, no penal action/coersive process shall be taken against the petitioners.

**(R.M. LODHA,J.)**

**(J.P. DEVADHAR,J.)**